

**Ahtahkakoop Cree Nation**  
**Schedule of Remuneration and Travel Expenditures**  
**– Elected Officials**  
*March 31, 2018*

## MANAGEMENT'S RESPONSIBILITY

To Members of Ahtahkakoop Cree Nation:

Management is responsible for the preparation and presentation of the accompanying Schedule of Remuneration and Expenses – Elected Officials, including responsibility for significant accounting judgments and estimates in accordance with *First Nations Financial Transparency Act*. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the Schedule of Remuneration and Expenses – Elected Officials, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial information.

Chief and Council are responsible for overseeing management in the performance of its financial reporting responsibilities. Chief and Council fulfil these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. Chief and Council are also responsible for appointing the First Nation's external accountants.

MNP<sub>LLP</sub>, an independent firm of Chartered Professional Accountants, is appointed by Chief and Council to review the Schedule of Remuneration and Expenses – Elected Officials and report directly to the Members; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both the Chief and Council and management to discuss their review engagement results.

Signature on file Management

## Independent Practitioners' Review Engagement Report

To the Members of the Ahtahkakoop Cree Nation

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Councillors) ("the schedule") of the Ahtahkakoop Cree Nation, and a summary of significant accounting policies (together "the schedule") for the year ended 2018. The schedule has been prepared by management of the Ahtahkakoop Cree Nation based on the *First Nations Financial Transparency Act*.

### *Management's Responsibility for the Schedule*

Management of the Ahtahkakoop Cree Nation is responsible for the preparation of the schedule in accordance with the *First Nations Financial Transparency Act*, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

### *Practitioners' Responsibility*

Our responsibility is to express a conclusion on the schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the schedule is not prepared, in all material respects, in accordance with the *First Nations Financial Transparency Act*.

### *Basis of Accounting*

Without modifying our conclusion, we draw that the basis of accounting used is as per the *First Nation Financial Transparency Act*. The schedule is prepared to assist the Ahtahkakoop Cree Nation to meet the requirements of the *First Nations Financial Transparency Act*. As a result, the schedule may not be suitable for another purpose.

Prince Albert, Saskatchewan

August 9, 2018

*MNP LLP*

Chartered Professional Accountants

**AHTAHKAKOOP CREE NATION  
SCHEDULE OF REMUNERATION AND TRAVEL EXPENDITURES  
ELECTED OFFICIALS  
YEAR ENDED MARCH 31, 2018**

**“Unaudited”**

Remuneration and Reimbursed Travel Expenditures for activities and duties related to:

Council Member	Number of Months	Chief and Council			Nation Employee	
		Honoraria	Travel *	Other *	Salary	Travel *
Larry Ahenakew	12	94,700	52,919	1,351	-	-
Bryce Isbister	9	21,567	7,304	420	-	-
Clifford S. Ahenakew	9	21,567	6,452	450	-	-
Stanley Sasakamoose	12	19,302	9,864	2,000	26,555	25,437
James Isbister	12	12,622	6,072	10,361	42,714	4,113
Eliza Sasakamoose	12	12,622	13,637	2,650	50,242	9,233
Ben Ahenakew	12	12,622	10,166	3,550	40,789	3,464
Carmen Little	12	12,465	15,910	2,542	64,582	4,345
David Masuskapoe	12	9,860	11,385	330	19,043	-
Patricia Isbister	9	9,860	8,573	450	31,984	3,918
Russel Ahenakew	4	7,176	4,285	-	-	-
Glen Bird	4	7,176	2,294	1,750	-	-
Raymond Williams	4	7,176	2,590	684	-	-
Neil Ahenakew	5	4,319	3,987	-	23,378	3,952
Marjorie Hyman	4	3,280	1,498	-	40,198	3,635
Utin Ahenakew	9	3,113	10,347	2,700	45,580	2,725
Burton Ahenakew	12	257	9,152	300	-	-
Irvin Little	4	257	2,444	225	-	-
		259,941	178,879	29,763	385,064	60,822

\* The amounts paid to the Chief and Council for travel and other are to reimburse them for the out of pocket costs they incurred. These amounts should not be considered as part of their remuneration.

Some Councillors are also employees of the Ahtahkakoop Cree Nation. The employment salaries should not be considered as part of their remuneration as Councillors.

*Signature on file*

Chief

*Signature on file*

Councillor

